

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION AT DAYTON**

UNITED STATES OF AMERICA,	:	Case No. 3:14-CV-00225
Petitioner,	:	
v.	:	
TROY J. HICKS,	:	
Respondent.	:	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONSES

The United States of America, on behalf of the Internal Revenue Service (“IRS”), states to this Court as follows:

1. This proceeding is brought pursuant to Sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an IRS Summons.

2. James C. Bowman is a duly-commissioned Revenue Officer employed in the Small Business/Self Employed Division, Central Compliance Area of the IRS, and is authorized to issue an IRS summons pursuant to 26 U.S.C. §7602, and Treasury Regulation § 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The Respondent, Troy J. Hicks, is located at 9400 Tahoe Dr., Centerville, OH 45458-3689, within the jurisdiction of this Court.

4. Revenue Officer Bowman is conducting an investigation into collection of outstanding income tax liability for Form 1040 for the years 2013 and 2014. *See* Declaration of Revenue Officer James C. Bowman, which is attached as Exhibit 1.

5. Mr. Hicks is in possession and control of testimony, books, records, papers and other data that are relevant to the investigation.

6. On February 19, 2014, Revenue Officer issued an IRS summons directing Mr. Hicks to appear before him on March 4, 2014 at 12:00 p.m. to testify. Revenue Officer Bowman personally handed attested copies of the summons to Troy J. Hicks, on February 19, 2014. The summons is attached to this Petition as Exhibit 2.

7. On March 4, 2014, Mr. Hicks did not appear in response to the summons. His refusal to comply with the summons continues to date, as set forth in the Declaration of Revenue Officer Bowman, Exhibit 1.

8. The testimony, books, records, papers and other data sought by the summons are not already in possession of the IRS.

9. All administrative steps required by the Internal Revenue Code for the issuance of the summons have been taken.

10. It is necessary to obtain the testimony and examine the books, records, papers and other data sought by the summons in order to properly investigate the collection of outstanding income tax liability for Form 1040 for the years 2013 and 2014. *See* Exhibit 1.

WHEREFORE, the United States of America respectfully requests:

1. That the Court issue an order directing the Respondent, Troy J. Hicks, to show cause, if any, why he should not comply with and obey the summons and each and every requirement thereof.
2. That the Court order the attendance, testimony, and production of the books, records, papers and other data as required by the terms of the summonses.
3. That the United States of America recovers its costs in filing this Petition.

Respectfully submitted,

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